

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re:)	Chapter 11
)	
LIGHTSQUARED INC., <i>et al.</i> ,)	Case No. 12-12080 (SCC)
)	
Debtors. ¹)	Jointly Administered
)	

**FOURTH SUPPLEMENTAL DECLARATION OF MICHAEL WARSAW IN SUPPORT
OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP AS TAX AND
AGREED UPON PROCEDURES SERVICE PROVIDER**

I, Michael Warsaw, under penalty of perjury, declare as follows:

1. I am a partner of Ernst & Young LLP (“EY LLP”). I provide this fourth supplemental declaration (the “Fourth Supplemental Declaration”) on behalf of EY LLP in further support of the above-captioned Debtors’ employment and retention of EY LLP as tax and agreed upon procedures service provider.

2. This Fourth Supplemental Declaration also supplements my original declaration filed with the Court on May 29, 2012 (the “Original Declaration”), my first supplemental declaration filed on June 14, 2012, my second supplemental declaration filed on November 8,

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor’s federal or foreign tax or registration identification number, are: LightSquared Inc. (8845), LightSquared Investors Holdings Inc. (0984), One Dot Four Corp. (8806), One Dot Six Corp. (8763), SkyTerra Rollup LLC (N/A), SkyTerra Rollup Sub LLC (N/A), SkyTerra Investors LLC (N/A), TMI Communications Delaware, Limited Partnership (4456), LightSquared GP Inc. (6190), LightSquared LP (3801), ATC Technologies, LLC (3432), LightSquared Corp. (1192), LightSquared Finance Co. (6962), LightSquared Network LLC (1750), LightSquared Inc. of Virginia (9725), LightSquared Subsidiary LLC (9821), LightSquared Bermuda Ltd. (7247), SkyTerra Holdings (Canada) Inc. (9116), SkyTerra (Canada) Inc. (9314) and One Dot Six TVCC Corp. (0040). The location of the debtors’ corporate headquarters is 10802 Parkridge Boulevard, Reston, VA 20191.

2012, and my third supplemental declaration filed on April 15, 2013 (collectively, the “Existing Declarations”) with respect to EY LLP’s disclosure of connection with parties in interest.

3. The facts set forth in this Fourth Supplemental Declaration are based upon my personal knowledge, information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other employees of EY LLP under my supervision and direction.

4. EY LLP submits this Fourth Supplemental Declaration to disclose the results of a routine update of EY LLP’s checks for certain connections with parties in interest involved in these chapter 11 cases, in accordance with the processes described in the Original Declaration.

5. EY LLP received from the Debtors a list containing the names of additional parties in interest in these cases falling into the categories described in paragraph 10 of the Original Declaration (the “Additional Interested Parties”). EY LLP also identified interested parties as to whom EY LLP had no known connection as of the filing of the Third Supplemental Declaration as set forth in Exhibit 1 to the Third Supplemental Declaration based upon EY LLP’s connections research described in the Third Supplemental Declaration (the “No-Connection Parties,” and together with the Additional Interested Parties, the “Connections Check Update Parties”). The names of the Connections Check Update Parties are set forth in Exhibit 1 to this Fourth Supplemental Declaration. EY LLP searched certain databases of EY LLP to determine whether EY LLP has provided in the recent past or is currently providing services to the Connections Check Update Parties listed in Exhibit 1 attached hereto. To the extent that EY LLP’s research of relationships with the Connections Check Update Parties indicated that EY LLP has provided in the recent past, or currently provides, services to any of these entities in

matters unrelated to these chapter 11 cases, EY LLP has so indicated in Exhibit 1 to this Fourth Supplemental Declaration.

6. To the best of my knowledge, information and belief, formed after reasonable inquiry, except as otherwise stated in this Fourth Supplemental Declaration and the Existing Declarations (collectively, the “Declarations”), none of the services rendered by EY LLP to the entities set forth in Exhibit 1 hereto have been in connection with the Debtors or these chapter 11 cases. EY LLP continues to believe these relationships will not impair EY LLP’s ability to objectively perform professional services on behalf of the Debtors.

7. EY LLP may perform services for its clients that relate to the Debtors merely because such clients may be creditors or counterparties to transactions with the Debtors and such clients’ assets and liabilities may thus be affected by the Debtors’ status. The disclosures set forth herein do not include specific indication of such services. If such clients of EY LLP are designated parties in interest in these cases, Exhibit 1 indicates that they are also clients of EY LLP.

8. As set forth in the Original Declaration, EY LLP appears in cases, proceedings and transactions involving many different attorneys, financial advisors and creditors, some of which may represent or be claimants and/or parties in interest in these chapter 11 cases. The professionals listed on Exhibit 2 hereto which are Connections Check Update Parties that are involved in these chapter 11 cases have in the past and/or are currently providing services to EY LLP as described on Exhibit 2. To the best of my knowledge, no such professionals involved in these chapter 11 cases have in the past and/or are currently providing services to EY LLP related to these chapter 11 cases, and EY LLP does not have any relationship with any such professional that is materially adverse to the Debtors.

9. EY LLP is currently a party or participant in certain litigation matters involving parties-in-interest in these chapter 11 cases. Case information and the parties-in-interest involved in these matters are provided in Exhibit 3 to this Fourth Supplemental Declaration.

10. Certain parties in interest are lenders or surety bond providers to EY LLP. Citibank, JP Morgan Chase, and the Royal Bank of Scotland PLC participate in EY LLP's revolving credit program, and Fidelity & Deposit Company of Maryland is a surety bond provider to EY LLP.

11. EY LLP has thousands of professional employees. It is possible that certain employees of EY LLP have business associations with the Connections Check Update Parties or hold claims against the Debtors or securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors.

12. Despite the efforts described above and in the Existing Declarations to identify and disclose connections with parties-in-interest in these chapter 11 cases, because the Debtors are a large enterprise with numerous creditors and other relationships, EY LLP is unable to state with certainty that every client representation or other connection of EY LLP has been disclosed. In this regard, should additional relationships with parties-in-interest become known to EY LLP, EY LLP will file supplemental declarations with the Court disclosing such connections.

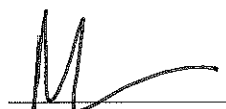
13. Based on the connections research performed as described in the Declarations, and as disclosed therein and subject thereto, to the best of my knowledge, information and belief formed after reasonable inquiry, EY LLP does not hold nor represent any interest materially adverse to the Debtors in the matters for which EY LLP has been retained and the employment of EY LLP is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, I

believe that EY LLP continues to be eligible for retention by the Debtors under the Bankruptcy Code.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on May 19, 2014



Michael Warsaw

Exhibit 1

Connections Matrix

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Debtors Major Shareholder	Abu Dhabi Investment Council	x		
Debtors Major Shareholder	Centaurus Capital, LP		x	
Debtors Major Shareholder	Dark Circle Investment Corp	x		
Debtors Major Shareholder	FCDB LSQ LLC	x		
Debtors Major Shareholder	HGW US Holding Company L.P.	x		
Debtors Major Shareholder	Keith Holst	x		
Debtors Major Shareholder	Providence TMT Debt Opportunity Fund II LP	x		
Debtors Major Shareholder	Providence TMT Special Situations Fund LP	x		
Debtors Major Shareholder	SIG Holdings, Inc.	x		
Debtors Major Shareholder	Solus Core Opportunities LP	x		
Debtors Major Shareholder	SOLUS LLC	x		
Debtors Officers/Directors	Alexander H. Good	x		
Debtors Officers/Directors	Alison R. Guilfoyle	x		
Debtors Officers/Directors	Bahman Azarbar	x		
Debtors Officers/Directors	Barry Chapman	x		
Debtors Officers/Directors	Beth Creary	x		
Debtors Officers/Directors	Charles G. Collis	x		
Debtors Officers/Directors	Curtis Lu	x		
Debtors Officers/Directors	Curtis Millen	x		
Debtors Officers/Directors	David Doyle	x		
Debtors Officers/Directors	David Maura	x		
Debtors Officers/Directors	David Murgio	x		
Debtors Officers/Directors	Dawna Ferguson	x		
Debtors Officers/Directors	Deborah Hubbard-Taylor	x		
Debtors Officers/Directors	Dion Oglesby	x		
Debtors Officers/Directors	Douglas Smith		x	
Debtors Officers/Directors	Drew Caplan	x		
Debtors Officers/Directors	Frank Boulben	x		
Debtors Officers/Directors	Gary Epstein	x		
Debtors Officers/Directors	Gary M. Parsons	x		
Debtors Officers/Directors	James McGinnis	x		
Debtors Officers/Directors	Jeff Carlisle	x		
Debtors Officers/Directors	Jeff Snyder	x		
Debtors Officers/Directors	Jeffrey Killeen	x		
Debtors Officers/Directors	Jeffrey Killeen	x		
Debtors Officers/Directors	Jennifer Mannger	x		
Debtors Officers/Directors	Jim Wiseman	x		
Debtors Officers/Directors	John H. Mattingly	x		
Debtors Officers/Directors	Jose A. Cecin, Jr.	x		
Debtors Officers/Directors	Jose A. Cecin, Jr.	x		
Debtors Officers/Directors	Jung Ho Park	x		
Debtors Officers/Directors	Keith Hladek	x		
Debtors Officers/Directors	Kurt Haufler	x		
Debtors Officers/Directors	Lawrence Clark	x		
Debtors Officers/Directors	Marc Montagner	x		
Debtors Officers/Directors	Mark Danchak	x		
Debtors Officers/Directors	Martin Cossette	x		
Debtors Officers/Directors	Martin Harriman	x		
Debtors Officers/Directors	Michael Montemarano	x		
Debtors Officers/Directors	Michael Weiner	x		
Debtors Officers/Directors	Mirko Bibic	x		
Debtors Officers/Directors	Omar Asali	x		
Debtors Officers/Directors	Paul S. Latchford	x		
Debtors Officers/Directors	Paul S. Latchford, Jr.	x		
Debtors Officers/Directors	Peter Jenson	x		
Debtors Officers/Directors	Peter Karabinis	x		
Debtors Officers/Directors	Philip Falcone	x		
Debtors Officers/Directors	Randy Segal	x		
Debtors Officers/Directors	Randy Segal	x		
Debtors Officers/Directors	Robert Lambert	x		
Debtors Officers/Directors	Robin Roger	x		
Debtors Officers/Directors	Sanjiv Ahuja	x		
Debtors Officers/Directors	Scott MacLeod	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Debtors Officers/Directors	Steve Olive	x		
Debtors Officers/Directors	Susan Miller	x		
Debtors Officers/Directors	William Stasior	x		
Debtors Officers/Directors	William Stasior	x		
Debtors Other Professionals	3C Systems Company	x		
Debtors Other Professionals	Access Partnership	x		
Debtors Other Professionals	American Continentail Group, Inc	x		
Debtors Other Professionals	Arent Fox LLP		x	
Debtors Other Professionals	Ballard Spahr LLP		x	
Debtors Other Professionals	Bia Advisory Services LLC	x		
Debtors Other Professionals	Blake Cassels and Graydon	x		
Debtors Other Professionals	Brownstein Hyatt & Farber PC	x		
Debtors Other Professionals	Bruce W Kostreski	x		
Debtors Other Professionals	Carlos A Bello	x		
Debtors Other Professionals	Charlson Bredehoft Cohen and Brown, PC	x		
Debtors Other Professionals	Clark & Weinstock Inc	x		
Debtors Other Professionals	Comtek Associates Inc	x		
Debtors Other Professionals	Conyers, Dill & Pearman	x		
Debtors Other Professionals	Cooley Godward Kronish LLP	x		
Debtors Other Professionals	Davis Polk and Wardwell LLP		x	
Debtors Other Professionals	Deloitte Financial Advisory Services LLC	x		
Debtors Other Professionals	Dickstein Shapiro LLP		x	
Debtors Other Professionals	DJ Consulting Services Limited	x		
Debtors Other Professionals	ETSI	x		
Debtors Other Professionals	Fas123 Solutions LLC	x		
Debtors Other Professionals	Fragomen Del Rey Bernsen and Loewy LP	x		
Debtors Other Professionals	Fraser Milner Casgrain LLP	x		
Debtors Other Professionals	Gamble Telecommunications Inc	x		
Debtors Other Professionals	Gephardt Group Government Affairs LLC	x		
Debtors Other Professionals	Gibson, Dunn & Crutcher LLP		x	
Debtors Other Professionals	Gilbert & Associates, Inc.	x		
Debtors Other Professionals	Goldberg Godles Wiener & Wright	x		
Debtors Other Professionals	Guerra Castellanos Y Asociados SA	x		
Debtors Other Professionals	HDMK LLC	x		
Debtors Other Professionals	Heather and Heather S.C.	x		
Debtors Other Professionals	Hogan Lovells LLP	x		
Debtors Other Professionals	Isa Consulting, LLC	x		
Debtors Other Professionals	Jackson Lewis LLP	x		
Debtors Other Professionals	Jose Lloreda Camacho & Co	x		
Debtors Other Professionals	Joseph P. Kennedy II	x		
Debtors Other Professionals	K and L Gates LLP	x		
Debtors Other Professionals	Katz, Marshall and Banks, LLP	x		
Debtors Other Professionals	Kelley Drye and Warren LLP		x	
Debtors Other Professionals	Kirkland and Ellis LLP		x	
Debtors Other Professionals	Kroll Associates, Inc.		x	
Debtors Other Professionals	Kurtzman Carson Consultants LLC	x		
Debtors Other Professionals	Latham & Watkins		x	
Debtors Other Professionals	Law Office of Meredith L. Vartulli	x		
Debtors Other Professionals	Lee and Li	x		
Debtors Other Professionals	Lek Consulting LLP	x		
Debtors Other Professionals	Linklaters	x		
Debtors Other Professionals	LMG Inc	x		
Debtors Other Professionals	Macpherson Leslie & Tyerman	x		
Debtors Other Professionals	Mayer Brown LLP		x	
Debtors Other Professionals	Mc Larty Associates	x		
Debtors Other Professionals	Mccarthy Tetrault LLP	x		
Debtors Other Professionals	Mcguire Woods Consulting LLC	x		
Debtors Other Professionals	Mehlman Capitol Strategies	x		
Debtors Other Professionals	Meridian Compensation Partners LLC	x		
Debtors Other Professionals	Moss-Adams, LLP		x	
Debtors Other Professionals	Myers Bigel Sibley & Sajovec	x		
Debtors Other Professionals	Nethercutt Consulting, LLC	x		
Debtors Other Professionals	Nossaman LLP	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Debtors Other Professionals	Novatel Inc	x		
Debtors Other Professionals	Olsson Frank Weeda Terman Matz PC	x		
Debtors Other Professionals	O'Melveny & Myers LLP		x	
Debtors Other Professionals	Patton Boggs, LLP		x	
Debtors Other Professionals	Pillsbury Winthrop Shaw Pittman LLP		x	
Debtors Other Professionals	Podesta Group, Inc	x		
Debtors Other Professionals	Portico Policy Advisors, LLC	x		
Debtors Other Professionals	Pricewaterhousecooper LLP		x	
Debtors Other Professionals	Reh Advisors, LLC	x		
Debtors Other Professionals	Richards Kibbe & Orbe LLP	x		
Debtors Other Professionals	Ryan , Sharkey & Crutchfield LLP	x		
Debtors Other Professionals	Schultis Law Group PLLC	x		
Debtors Other Professionals	SDC Management Solutions	x		
Debtors Other Professionals	Shearman and Sterling LLP		x	
Debtors Other Professionals	Shockey Scofield Solutions, LLC	x		
Debtors Other Professionals	Snyder Clark Lesch and Chung LLP	x		
Debtors Other Professionals	Squire Sanders & Dempsey LLP		x	
Debtors Other Professionals	Stewart Mckelvey	x		
Debtors Other Professionals	Syntelli Solutions Inc.	x		
Debtors Other Professionals	Tamarkin, Vladimir	x		
Debtors Other Professionals	The Brattle Group	x		
Debtors Other Professionals	The Cates Strategy Group LLC	x		
Debtors Other Professionals	The Law Office of John T Whelan LLC	x		
Debtors Other Professionals	Thomson Financial LLC	x		
Debtors Other Professionals	UHY Advisors Flvs, Inc	x		
Debtors Other Professionals	Vladimir Tamarkin	x		
Debtors Other Professionals	Voltex Corporation	x		
Debtors Other Professionals	Weil, Gotshal & Manges LLP		x	
Debtors Other Professionals	Wexler & Walker Public Policy	x		
Debtors Other Professionals	William Gamble	x		
Debtors Other Professionals	Wiltshire and Grannis LLP	x		
Debtors Other Professionals	Winburn Inc./Palmetto Group	x		
Debtors Other Professionals	Wireless Legal Pa	x		
All Secured Lenders	Alpine		x	
All Secured Lenders	Balantrove	x		
All Secured Lenders	BBT Fund	x		
All Secured Lenders	Brencourt	x		
All Secured Lenders	Candlewood	x		
All Secured Lenders	Capital Res	x		
All Secured Lenders	Carl Icahn	x		
All Secured Lenders	Castle Creek		x	
All Secured Lenders	Centaurus	x		
All Secured Lenders	Citigroup Financial Products	x		
All Secured Lenders	Credit Value	x		
All Secured Lenders	FeingoldFortress	x		
All Secured Lenders	Goldman - Lending Partners	x		
All Secured Lenders	HarbingerMast - Mast Ak Fund LP	x		
All Secured Lenders	Hudson Bay	x		
All Secured Lenders	Intermarket Corporation	x		
All Secured Lenders	J. Goldman	x		
All Secured Lenders	JHL Cap	x		
All Secured Lenders	Lnv Corporation	x		
All Secured Lenders	Longacre	x		
All Secured Lenders	Mariner		x	
All Secured Lenders	MAST Capital Management, LLC	x		
All Secured Lenders	Mast Credit Opportunities	x		
All Secured Lenders	Owl Creek			x
All Secured Lenders	Providence	x		
All Secured Lenders	RBS / ROYAL BANK OF SCOTLAND		x	x
All Secured Lenders	Redwood Capital Management	x		
All Secured Lenders	Seatown - Mantaray Investments	x		
All Secured Lenders	Seawall	x		
All Secured Lenders	Seix	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
All Secured Lenders	Senator Global	x		
All Secured Lenders	Silver Point		x	
All Secured Lenders	Solus	x		
All Secured Lenders	Solus Alternative Asset Management LP	x		
All Secured Lenders	Sound Point	x		
All Secured Lenders	Taconic Investment Partners		x	
All Secured Lenders	Watershed Am	x		
All Secured Lenders	Wilmington Trust		x	
All Secured Lenders Attorney	Malek Schiffrin LLP	x		
All Secured Lenders Attorney	Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP	x		
Largest Unsecured Creditors	Alcatel-Lucent			x
Largest Unsecured Creditors	AnyDATA Corp.		x	
Largest Unsecured Creditors	Bandrich Inc	x		
Largest Unsecured Creditors	Boeing Satellite Systems Inc	x		
Largest Unsecured Creditors	Burson-Marsteller	x		
Largest Unsecured Creditors	Cyberbridge International Inc	x		
Largest Unsecured Creditors	Liebert Services Inc	x		
Largest Unsecured Creditors	Mehlman Capitol Strategies	x		
Largest Unsecured Creditors	Polaris Logistics	x		
Largest Unsecured Creditors	SBA Structures Inc.	x		
Largest Unsecured Creditors	SBA Towers III LLC	x		
Largest Unsecured Creditors	SED Systems	x		
Largest Unsecured Creditors	Shockey Scofield Solutions, LLC	x		
Largest Unsecured Creditors	USAC	x		
Largest Unsecured Creditors	Westar Satellite Services LP	x		
Official Statutory Committees Member	ALAN CARR	x		
Other Significant Parties-in-Interest	24/7 Mid Atlantic Network, LLC	x		
Other Significant Parties-in-Interest	2XL	x		
Other Significant Parties-in-Interest	450 Park Avenue LLC	x		
Other Significant Parties-in-Interest	Abovenet Communications Inc	x		
Other Significant Parties-in-Interest	ACE American Insurance Company		x	x
Other Significant Parties-in-Interest	Ace Fire Extinguisher Services Inc.	x		
Other Significant Parties-in-Interest	Ace Insurance	x		
Other Significant Parties-in-Interest	Acuative Corporation	x		
Other Significant Parties-in-Interest	Aioi Nissay Dowa	x		
Other Significant Parties-in-Interest	Alaska Communications	x		
Other Significant Parties-in-Interest	Allstream	x		
Other Significant Parties-in-Interest	Amazon Web Services LLC	x		
Other Significant Parties-in-Interest	Aon Financial Services Group	x		
Other Significant Parties-in-Interest	APA Properties No. 10, LP	x		
Other Significant Parties-in-Interest	Arch Insurance	x		
Other Significant Parties-in-Interest	Argo	x		
Other Significant Parties-in-Interest	Articulate Global Inc	x		
Other Significant Parties-in-Interest	Asia Capital Re	x		
Other Significant Parties-in-Interest	Atrium Insurance	x		
Other Significant Parties-in-Interest	Axa Corp	x		
Other Significant Parties-in-Interest	Beehive Research Inc	x		
Other Significant Parties-in-Interest	Bell Canada		x	
Other Significant Parties-in-Interest	Bell Mobility Inc	x		
Other Significant Parties-in-Interest	Blue Line DZM Corp.	x		
Other Significant Parties-in-Interest	Boeing Satellite Systems, Inc.	x		
Other Significant Parties-in-Interest	Boris Blatnik	x		
Other Significant Parties-in-Interest	Bruden Corporation	x		
Other Significant Parties-in-Interest	C.N.A.	x		
Other Significant Parties-in-Interest	Celplan Technologies		x	
Other Significant Parties-in-Interest	Ceridian Life Works Services	x		
Other Significant Parties-in-Interest	Chaucer Insurance	x		
Other Significant Parties-in-Interest	Cloud Sherpas Inc	x		
Other Significant Parties-in-Interest	Cole International Inc	x		
Other Significant Parties-in-Interest	Compass Group Canada (Beaver)	x		
Other Significant Parties-in-Interest	Dallas County	x		
Other Significant Parties-in-Interest	DISH NETWORK CORPORATION		x	x

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Donna P. Alderman	x		
Other Significant Parties-in-Interest	EHOSTAR CORPORATION		x	x
Other Significant Parties-in-Interest	Edgar Online Inc		x	
Other Significant Parties-in-Interest	Electro Rent Corporation			x
Other Significant Parties-in-Interest	Enbridge Inc.		x	
Other Significant Parties-in-Interest	Enbridge Inc.		x	
Other Significant Parties-in-Interest	Epi-Colorspace	x		
Other Significant Parties-in-Interest	Exchange My Mail, Inc	x		
Other Significant Parties-in-Interest	Federal Airways & Airspace	x		
Other Significant Parties-in-Interest	GCA Services Group Inc	x		
Other Significant Parties-in-Interest	Genesys Conferencing	x		
Other Significant Parties-in-Interest	Global Insurance		x	
Other Significant Parties-in-Interest	Greenwood Telecommunications Consultants	x		
Other Significant Parties-in-Interest	HGW US Holding Company, L.P.	x		
Other Significant Parties-in-Interest	Hiscox		x	
Other Significant Parties-in-Interest	Hydro Ottawa	x		
Other Significant Parties-in-Interest	Hydro Ottawa	x		
Other Significant Parties-in-Interest	Icimscom	x		
Other Significant Parties-in-Interest	Imperial Coffee and Services Inc	x		
Other Significant Parties-in-Interest	Inmarsat Global Limited	x		
Other Significant Parties-in-Interest	Institute Of Electrical and Electronic Engineers	x		
Other Significant Parties-in-Interest	Inter Hannover	x		
Other Significant Parties-in-Interest	Intertek Testing Services NC Inc	x		
Other Significant Parties-in-Interest	Intrado Inc	x		
Other Significant Parties-in-Interest	JHG Stafford Innovations	x		
Other Significant Parties-in-Interest	Kiln	x		
Other Significant Parties-in-Interest	Liberty Insurance	x		
Other Significant Parties-in-Interest	Lili Schad	x		
Other Significant Parties-in-Interest	Marcus Spectrum Solutions LLC	x		
Other Significant Parties-in-Interest	Melody Capital Advisors, LLC	x		
Other Significant Parties-in-Interest	Missouri Department of Revenue	x		
Other Significant Parties-in-Interest	Mitsui Insurance	x		
Other Significant Parties-in-Interest	Mobile Frontiers LLC	x		
Other Significant Parties-in-Interest	Mobile Impact LLC	x		
Other Significant Parties-in-Interest	Munich Re	x		
Other Significant Parties-in-Interest	Navtechgps	x		
Other Significant Parties-in-Interest	Ni Government Services Inc	x		
Other Significant Parties-in-Interest	Nortec Communications Inc	x		
Other Significant Parties-in-Interest	Orbit Logistics	x		
Other Significant Parties-in-Interest	Parker Interior Landscape, Inc.	x		
Other Significant Parties-in-Interest	Parscom Management	x		
Other Significant Parties-in-Interest	Partner Re	x		
Other Significant Parties-in-Interest	PBM LLC	x		
Other Significant Parties-in-Interest	PC Connection Sales Corporation	x		
Other Significant Parties-in-Interest	Pensionfund	x		
Other Significant Parties-in-Interest	Podesta Group, Inc	x		
Other Significant Parties-in-Interest	Potomac Disposal Services	x		
Other Significant Parties-in-Interest	Radian6 Technologies Inc	x		
Other Significant Parties-in-Interest	Reston Limousine & Travel Services, Inc	x		
Other Significant Parties-in-Interest	Rogers Business Solutions	x		
Other Significant Parties-in-Interest	Rogers Communications	x		
Other Significant Parties-in-Interest	Royal Cup Inc		x	
Other Significant Parties-in-Interest	RSUI	x		
Other Significant Parties-in-Interest	Satec	x		
Other Significant Parties-in-Interest	SBA Structures Inc.	x		
Other Significant Parties-in-Interest	SBA Towers III LLC	x		
Other Significant Parties-in-Interest	Sciemus	x		
Other Significant Parties-in-Interest	Scor Insurance	x		
Other Significant Parties-in-Interest	Service Master Of Canada	x		
Other Significant Parties-in-Interest	Shred-It	x		
Other Significant Parties-in-Interest	Simplexgrinnell Lp	x		
Other Significant Parties-in-Interest	Skymira LLC	x		
Other Significant Parties-in-Interest	SNI Companies Corp	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Sovereign Service Corp	x		
Other Significant Parties-in-Interest	SP Special Opportunities, LLC	x		
Other Significant Parties-in-Interest	SpaceCo	x		
Other Significant Parties-in-Interest	St Joseph Digital Solutions	x		
Other Significant Parties-in-Interest	Starr Insurance	x		
Other Significant Parties-in-Interest	Stephen Ketchum	x		
Other Significant Parties-in-Interest	Telesat Canada		x	x
Other Significant Parties-in-Interest	Telus Canada	x		
Other Significant Parties-in-Interest	Telus Mobility	x		
Other Significant Parties-in-Interest	Tennessee Department of Revenue	x		
Other Significant Parties-in-Interest	The ACE Group of Companies	x		
Other Significant Parties-in-Interest	The Ra Centre- Le Centre Ra	x		
Other Significant Parties-in-Interest	The Will-Burt Company	x		
Other Significant Parties-in-Interest	Tokio Marine	x		
Other Significant Parties-in-Interest	Torus Insurance		x	
Other Significant Parties-in-Interest	Tra-Cal LLC	x		
Other Significant Parties-in-Interest	Triton Security Inc	x		
Other Significant Parties-in-Interest	TRS-REN Telco	x		
Other Significant Parties-in-Interest	UBS AG	x		
Other Significant Parties-in-Interest	Universal Service Administrative Company	x		
Other Significant Parties-in-Interest	Velocity Telecom	x		
Other Significant Parties-in-Interest	Vertex Inc		x	
Other Significant Parties-in-Interest	W B Mason	x		
Other Significant Parties-in-Interest	Washington Express	x		
Other Significant Parties-in-Interest	Watkins Insurance	x		
Other Significant Parties-in-Interest	Westar Satellite Services LP	x		
Other Significant Parties-in-Interest	Willis Inspace	x		
Other Significant Parties-in-Interest	Willis of Maryland Inc.	x		
Other Significant Parties-in-Interest	Wired Synergy Inc	x		
Other Significant Parties-in-Interest Attorneys	KarpeLaw	x		
Other Significant Parties-in-Interest Attorneys	Kasowitz, Benson, Torres & Friedman LLP	x		
Other Significant Parties-in-Interest Attorneys	Molo Lamken LLP	x		
Other Significant Parties-in-Interest Attorneys	Pryor Cashman LLP	x		
Other Significant Parties-in-Interest Attorneys	Willkie Farr & Gallagher LLP		x	
Parties to the Debtors Significant Executory Contracts and Leases	4G Acquisitions	x		
Parties to the Debtors Significant Executory Contracts and Leases	AA Access	x		
Parties to the Debtors Significant Executory Contracts and Leases	Advanced Wireless Solutions	x		
Parties to the Debtors Significant Executory Contracts and Leases	Advanta Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Advantage Engineers	x		
Parties to the Debtors Significant Executory Contracts and Leases	Agilysys		x	
Parties to the Debtors Significant Executory Contracts and Leases	AirArts	x		
Parties to the Debtors Significant Executory Contracts and Leases	Aircado, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Airspan Networks Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	AirTouch Communications, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Air-Trek	x		
Parties to the Debtors Significant Executory Contracts and Leases	Alcatel-Lucent USA Inc.			x

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	America 4-G, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	AnyDATA Corp.		x	
Parties to the Debtors Significant Executory Contracts and Leases	APA Properties No 10 LP	x		
Parties to the Debtors Significant Executory Contracts and Leases	Astrum Comunicaciones, S.A. de C.V.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Axiom Systems Ltd	x		
Parties to the Debtors Significant Executory Contracts and Leases	Ballard Spahr		x	
Parties to the Debtors Significant Executory Contracts and Leases	BandRich Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Baran Telecom Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	BC Architect Engineers	x		
Parties to the Debtors Significant Executory Contracts and Leases	BCI Communications	x		
Parties to the Debtors Significant Executory Contracts and Leases	Best Buy Connect, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Boeing Satellite Systems, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Brighthouse	x		
Parties to the Debtors Significant Executory Contracts and Leases	Broadcore	x		
Parties to the Debtors Significant Executory Contracts and Leases	Brownstein Hyatt Farber	x		
Parties to the Debtors Significant Executory Contracts and Leases	C. Davis	x		
Parties to the Debtors Significant Executory Contracts and Leases	Callahan Communication	x		
Parties to the Debtors Significant Executory Contracts and Leases	Carlena Consulting	x		
Parties to the Debtors Significant Executory Contracts and Leases	Catalyst Partners (formerly Olive Edwards Cooper)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Caten McGuire	x		
Parties to the Debtors Significant Executory Contracts and Leases	CDT Consulting LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cellular Products Distributes, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cellular South, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	CenterBeam	x		
Parties to the Debtors Significant Executory Contracts and Leases	CENX		x	
Parties to the Debtors Significant Executory Contracts and Leases	CI Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Civil Solutions	x		
Parties to the Debtors Significant Executory Contracts and Leases	ClearTalk Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	CMDC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Comcast Business Communications	x		
Parties to the Debtors Significant Executory Contracts and Leases	Comex Consultants, Inc	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	COMPASS Technology Services, Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Comtek	x		
Parties to the Debtors Significant Executory Contracts and Leases	Concordia Wireless, Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Core Information Services Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Crisanto Ponce	x		
Parties to the Debtors Significant Executory Contracts and Leases	Cyberbridge Creospan	x		
Parties to the Debtors Significant Executory Contracts and Leases	Daniel Kim	x		
Parties to the Debtors Significant Executory Contracts and Leases	Deloitte		x	
Parties to the Debtors Significant Executory Contracts and Leases	Dial Tone Service	x		
Parties to the Debtors Significant Executory Contracts and Leases	DJ Consulting	x		
Parties to the Debtors Significant Executory Contracts and Leases	Dragonwave	x		
Parties to the Debtors Significant Executory Contracts and Leases	DukeNet	x		
Parties to the Debtors Significant Executory Contracts and Leases	Eatel Technology Outlet, Inc. d/b/a Eatel Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	Elevate Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	EMS (Cal Corporation)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Enrique Ramos	x		
Parties to the Debtors Significant Executory Contracts and Leases	Entrex Communication Services Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	EnviroBusiness dba EBI Consulting	x		
Parties to the Debtors Significant Executory Contracts and Leases	Environmental Corporation of America	x		
Parties to the Debtors Significant Executory Contracts and Leases	Evolutionary Resources	x		
Parties to the Debtors Significant Executory Contracts and Leases	Evolving Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Farid Seyedvosoghi	x		
Parties to the Debtors Significant Executory Contracts and Leases	FiberLight	x		
Parties to the Debtors Significant Executory Contracts and Leases	First Group Engineering	x		
Parties to the Debtors Significant Executory Contracts and Leases	Flat Wireless, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	FMHC Telecom Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Forza Telecom NPC, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Fullerton Engineering Consultants Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gamble Communications	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gateway Communications Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gematlo	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Gephardt Government Affairs	x		
Parties to the Debtors Significant Executory Contracts and Leases	Gilbert & Associates	x		
Parties to the Debtors Significant Executory Contracts and Leases	Glentel	x		
Parties to the Debtors Significant Executory Contracts and Leases	Guerra Castellanos y Asociados	x		
Parties to the Debtors Significant Executory Contracts and Leases	HDMK	x		
Parties to the Debtors Significant Executory Contracts and Leases	Head for Numbers	x		
Parties to the Debtors Significant Executory Contracts and Leases	Highdeal	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hometown Telecom, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Hughes Network Systems LLC		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Infosat	x		
Parties to the Debtors Significant Executory Contracts and Leases	Inmarsat Global Limited	x		
Parties to the Debtors Significant Executory Contracts and Leases	Inmosat (Landsat & Mexcom)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Intelsat		x	x
Parties to the Debtors Significant Executory Contracts and Leases	Intelsat NextGeneration	x		
Parties to the Debtors Significant Executory Contracts and Leases	InterGlobe Communications	x		
Parties to the Debtors Significant Executory Contracts and Leases	International Launch Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	International Satellite Services	x		
Parties to the Debtors Significant Executory Contracts and Leases	International Satellite Services (ISS)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Irish Tower. LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	ISP Store, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	J. Lee Associates	x		
Parties to the Debtors Significant Executory Contracts and Leases	JAK & Associates, LLC dba NTP Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	Javad GNSS Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Jefferies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Jolt Mobile, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	JP Bourgon	x		
Parties to the Debtors Significant Executory Contracts and Leases	Karen O'Connell	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kirkland Consulting Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Kroll	x		
Parties to the Debtors Significant Executory Contracts and Leases	LMG, Inc.		x	
Parties to the Debtors Significant Executory Contracts and Leases	Lyons Aerospace	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	M.D.L. Consulting Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	MarinduqueLand Holdings	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mark Thomas	x		
Parties to the Debtors Significant Executory Contracts and Leases	Maxton Technology Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	M-Banco	x		
Parties to the Debtors Significant Executory Contracts and Leases	MC Squared Holdings. LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	mCentricUSA	x		
Parties to the Debtors Significant Executory Contracts and Leases	McKnight Associates	x		
Parties to the Debtors Significant Executory Contracts and Leases	McNorton JMJ, LLC d/b/a Earthcomm Solutions	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mehlman Capitol Strategies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mobile Frontiers	x		
Parties to the Debtors Significant Executory Contracts and Leases	Mobile Impact	x		
Parties to the Debtors Significant Executory Contracts and Leases	MobiTech	x		
Parties to the Debtors Significant Executory Contracts and Leases	Modus, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Morrison Hershfield Corp	x		
Parties to the Debtors Significant Executory Contracts and Leases	MSA Architecture Planning	x		
Parties to the Debtors Significant Executory Contracts and Leases	National Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	Neal Rollins	x		
Parties to the Debtors Significant Executory Contracts and Leases	NetTALK.com, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Network Building & Consulting	x		
Parties to the Debtors Significant Executory Contracts and Leases	Network Innovations	x		
Parties to the Debtors Significant Executory Contracts and Leases	NI Government Services Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	NI Satellite Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	Nortec	x		
Parties to the Debtors Significant Executory Contracts and Leases	NSA Wireless. Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	NTP Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	Objectpatch	x		
Parties to the Debtors Significant Executory Contracts and Leases	Omnistar	x		
Parties to the Debtors Significant Executory Contracts and Leases	OnDemand	x		
Parties to the Debtors Significant Executory Contracts and Leases	Open Range Communication Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Openet	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Openwave Services Agreement	x		
Parties to the Debtors Significant Executory Contracts and Leases	Optimum LightPath	x		
Parties to the Debtors Significant Executory Contracts and Leases	Outerlink	x		
Parties to the Debtors Significant Executory Contracts and Leases	P. Marshall & Associates	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pablo Antonio Frias	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pablo Sanchez (Telebytes)		x	
Parties to the Debtors Significant Executory Contracts and Leases	Parscom	x		
Parties to the Debtors Significant Executory Contracts and Leases	PCTEST	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pension Fund	x		
Parties to the Debtors Significant Executory Contracts and Leases	Peter Ford Marketing Services	x		
Parties to the Debtors Significant Executory Contracts and Leases	Peter Phung	x		
Parties to the Debtors Significant Executory Contracts and Leases	Powder River Development Services	x		
Parties to the Debtors Significant Executory Contracts and Leases	PowerNet Global	x		
Parties to the Debtors Significant Executory Contracts and Leases	Princeton Tower Development	x		
Parties to the Debtors Significant Executory Contracts and Leases	Proximiti Mobility, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	PRTM Management Consultants	x		
Parties to the Debtors Significant Executory Contracts and Leases	Pyramid Network Services, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Quantum Networks, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Quest Tower Corp	x		
Parties to the Debtors Significant Executory Contracts and Leases	Raven Industries Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Red Pocket Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	RG Partners, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	RKF Engineering	x		
Parties to the Debtors Significant Executory Contracts and Leases	SAC Wireless, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Satellite Consulting Inc	x		
Parties to the Debtors Significant Executory Contracts and Leases	SBA	x		
Parties to the Debtors Significant Executory Contracts and Leases	SBA Network Services, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Schaefer+Co	x		
Parties to the Debtors Significant Executory Contracts and Leases	SED Systems	x		
Parties to the Debtors Significant Executory Contracts and Leases	Selective Site Consultants, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sharp Corp.		x	

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	SI Wireless, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Simplexity	x		
Parties to the Debtors Significant Executory Contracts and Leases	Simplexity MVNO Services	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sims & Associates LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Siterra	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sitw Link Wireless, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	SkyBitz Inc		x	
Parties to the Debtors Significant Executory Contracts and Leases	SkyBlitz	x		
Parties to the Debtors Significant Executory Contracts and Leases	SmarterCar LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	SMJ International	x		
Parties to the Debtors Significant Executory Contracts and Leases	South Ventures USA, Inc. d/b/a Soundtracker	x		
Parties to the Debtors Significant Executory Contracts and Leases	StoneShare	x		
Parties to the Debtors Significant Executory Contracts and Leases	STS Media, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sublime Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	Sure Site Consulting Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Telegent Engineering, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Telesoft Engineering	x		
Parties to the Debtors Significant Executory Contracts and Leases	Teleworld Solutions Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	TerreStar		x	
Parties to the Debtors Significant Executory Contracts and Leases	The Celeris Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Timothy Moyer	x		
Parties to the Debtors Significant Executory Contracts and Leases	T-Mobile		x	
Parties to the Debtors Significant Executory Contracts and Leases	Tower Engineering Professionals	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tower Quest, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Tower Resource Management, Inc,	x		
Parties to the Debtors Significant Executory Contracts and Leases	TowerCo	x		
Parties to the Debtors Significant Executory Contracts and Leases	Transcend Wireless	x		
Parties to the Debtors Significant Executory Contracts and Leases	Trileaf Corporation	x		
Parties to the Debtors Significant Executory Contracts and Leases	TSAT	x		
Parties to the Debtors Significant Executory Contracts and Leases	US Title Solutions LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	VCI Group, Inc.	x		

CategoryName	PartyName	No Connection	Prior Connection	Current Connection
Parties to the Debtors Significant Executory Contracts and Leases	Velocitel, Inc		x	
Parties to the Debtors Significant Executory Contracts and Leases	Ventera	x		
Parties to the Debtors Significant Executory Contracts and Leases	Verecloud	x		
Parties to the Debtors Significant Executory Contracts and Leases	Vertex	x		
Parties to the Debtors Significant Executory Contracts and Leases	VoX Communications Corp	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wave Wireless, LLC	x		
Parties to the Debtors Significant Executory Contracts and Leases	Westar	x		
Parties to the Debtors Significant Executory Contracts and Leases	WesTower Communications Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wexler & Walker	x		
Parties to the Debtors Significant Executory Contracts and Leases	Widely Consulting	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wildfire Hotspots	x		
Parties to the Debtors Significant Executory Contracts and Leases	Winburn/Palmetto Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wipro Technologies	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wireless Facilities, Inc		x	
Parties to the Debtors Significant Executory Contracts and Leases	Wireless IQ	x		
Parties to the Debtors Significant Executory Contracts and Leases	Wireless Matrix	x		
Parties to the Debtors Significant Executory Contracts and Leases	W-T Communication Design Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	Xata Corp	x		
Parties to the Debtors Significant Executory Contracts and Leases	XATA Corporation (formerly Geologic formerly Aether)	x		
Parties to the Debtors Significant Executory Contracts and Leases	Xcel Energy		x	
Parties to the Debtors Significant Executory Contracts and Leases	XD3 Group	x		
Parties to the Debtors Significant Executory Contracts and Leases	YourTel America, Inc.	x		
Parties to the Debtors Significant Executory Contracts and Leases	Zayo Bandwidth	x		
Parties to the Debtors Significant Executory Contracts and Leases	Zuma Consultants	x		

Exhibit 2

Professionals

1. Access Partnership: Has provided services in the past.
2. American Continental Group: Has provided services in the past.
3. Arent Fox LLP: Has provided services in the past.
4. Ballard Spahr: Has provided services in the past.
5. Blake Cassels and Graydon: Has provided services in the past.
6. Clark & Weinstock Inc.: Has provided services in the past.
7. Conyers, Dill: Has provided services in the past.
8. Cooley LLP: Has provided services in the past and is currently providing services.
9. Covington & Burling: Has provided services in the past.
10. Davis Polk: Has provided services in the past and is currently providing services.
11. Deloitte Financial Advisory Services LLC: Has provided services in the past and is currently providing services.
12. Dickstein Shapiro: Has provided services in the past.
13. Fragomen Del Rey Bernsen and Loewy LP: Has provided services in the past.
14. Gibson Dunn & Crutcher LLP: Has provided services in the past and is currently providing services.
15. Hogan & Hartson: Has provided services in the past.
16. ISA Consulting, LLC, Has provided services in the past.
17. Jackson Lewis: Has provided services in the past.
18. K&L Gates: Has provided services in the past.
19. Kirkland & Ellis: Has provided services in the past.
20. Latham & Watkins: Has provided services in the past and is currently providing services.

21. Lee and Li: Has provided services in the past.
22. Lek Consulting LLP: Has provided services in the past.
23. Linklaters: Has provided services in the past.
24. LMG Inc. Has provided services in the past and is currently providing services.
25. Mayer Brown LLP: Has provided services in the past and is currently providing services.
26. McCarthy Tetrault: Has provided services in the past.
27. McGuire Woods Consulting LLC: Has provided services in the past.
28. Milbank Tweed: Has provided services in the past.
29. Moelis: Has provided services in the past.
30. Nossaman LLP: Has provided services in the past and is currently providing services.
31. O'Melveny & Myers LLP: Has provided services in the past.
32. Patton Boggs LLP: Has provided services in the past.
33. Pillsbury Winthrop: Has provided services in the past and is currently providing services.
34. PriceWaterhouseCoopers LLP: Has provided services in the past and is currently providing services.
35. Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP: Has provided services in the past and is currently providing services
36. Schultis Law Group PLLC: Has provided services in the past and is currently providing services.
37. Shearman & Sterling LLP: Has provided services in the past.
38. Skadden Arps Slate Meagher & Flom LLP: Has provided services in the past and is currently providing services.
39. Squire Sanders & Dempsey LLP: Has provided services in the past and is currently providing services.
40. Stewart Mckeyvey: Has provided services in the past and is currently providing services.

- 41. The Brattle Group: Has provided services in the past.
- 42. Thomson Financial LLC: Has provided services in the past and is currently providing services.
- 43. Weil Gotshall: Has provided services in the past.
- 44. Willkie Farr & Gallagher LLP: Has provided services in the past.

Exhibit 3

Litigation Parties

1. Banc of America Securities LLC; Bank of America Merrill Lynch: is a co-defendant with, among others, EY LLP in actions pending in the United States District Court for the Southern District of New York (Case numbers: 09-3478; 09-6041; 1:08cv5523 and 09-2363).
2. Citigroup Global Markets, Inc; Citigroup Inc: is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363; 1:09-cv-6041; 1:09-cv-3478; 09-1946); (Civ. No. 1:08cv5523; and 09-07878) and (Master File No. 1:12-cv-07948-SAS).
3. Deloitte & Touche: is a co-defendant with, among others, EY LLP in a litigation pending in the United States Court of Appeals for the Third Circuit (Case No: 13-2076).
4. Fidelity Investments - Fidelity Management Trust Company and Fidelity Capital Markets Services: is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Civ. No: 1:08cv5523 and 1:10-cv-8631).
5. JPMorgan Securities Inc; JP Morgan Chase and Co; J.P. Morgan Chase Bank, N.A; JP Morgan Chase & Company f/k/a Chase Manhattan Bank & Trust Company; is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363).
6. Mayer Brown LLP: is a co-defendant with, among others, EY LLP in a litigation pending In The Circuit Court of the 17th Judicial Circuit In and for Broward County, Florida (Case No: 10-49061) and is a co-defendant with, among others, EY LLP in an action pending In the Circuit Court of Cook County, Illinois County Department, Law Division (Case No: 2010L010353).
7. PricewaterhouseCoopers LLP: is a co-defendant with, among others, EY LLP in a litigation pending in the Commonwealth of Massachusetts Superior Court – Suffolk (Case No: CA No: 12-1965); is a co-defendant with, among others, EY LLP in a litigation pending In the Supreme Court of British Columbia (Vancouver) (Case No: S-114999); and is a co-defendant with, among others, EY LLP in a litigation pending in the United States District Court for the Southern District of New York (Master File No. 1:12-cv-07948).
8. UBS Investment Bank; UBS Securities LLC: are co-defendants with, among others, EY LLP in (a) litigations pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363 and 1:08-cv-5523); and (b) an action pending in the United States District Court for the District of Massachusetts (Master File No: 09-cv-12146).